

UNITED
NATIONS



**Governing Council
of the
United Nations
Development Programme**

Distr.
GENERAL

DP/1993/37
6 May 1993

ORIGINAL: ENGLISH

Fortieth session
1-18 June 1993, New York
Item 5 of the provisional agenda
UNFPA

UNITED NATIONS POPULATION FUND

Audit Reports

Summary

This report contains the comments of the Executive Director concerning the report of the United Nations Board of Auditors on the United Nations Population Fund for the biennium ended 31 December 1991 (Supplement No. 5G-A/47/5/Add. 7). It also contains a detailed progress report on steps taken to implement the recommendations of the Board of Auditors. This document provides summaries of the status of funds of executing agencies from regular resources and from multi-bilateral resources as at 31 December 1991.

93-26654

/...

CONTENTS

	<u>Page</u>
Introduction	3
A. The Board's previous recommendations taken up by the Fifth Committee of the forty-sixth General Assembly	3
B. The Board's recommendations taken up by the Fifth Committee of the forty-seventh General Assembly	6

Annexes

- I. Summary of the status of funds of executing agencies at 31 December 1991 (regular resources)
- II. Summary of the status of funds of executing agencies at 31 December 1991 (trust funds)

Introduction

1. In accordance with Governing Council decision 92/33, paragraph 9, adopted at its thirty-ninth session, and General Assembly resolution 47/211, adopted at its forty-seventh session, the Executive Director wishes to bring to the attention of the Council the Report of the Board of Auditors on the United Nations Population Fund for the biennium 1990-1991 (A/47/5/Add.7). This document includes, herein, a detailed progress report on the steps UNFPA has taken to implement the previous recommendations of the Board of Auditors. It also presents the recommendations contained in the Board's report for the biennium ended 1991 and discusses the measures taken by UNFPA to address them.

A. The Board's previous recommendations taken up by the Fifth Committee of the forty-sixth General Assembly

2. The forty-sixth General Assembly adopted resolution 46/183, which concerned, *inter alia*, the following issues pertaining to UNFPA: (a) the qualification of the audit opinion of the Board of Auditors; (b) standard basic executing agency agreements; and (c) reporting by staff of inappropriate uses of resources. The progress that the Fund has made in connection with these three items is as follows:

Qualification of the audit opinion of the Board of Auditors

3. General Assembly resolution 46/183 requested that the executive heads of United Nations organizations and programmes "intensify vigorously their efforts to correct or improve the conditions that gave rise to the qualification of the audit opinion of the Board of Auditors" (para. 14(a)); and that they "submit to the General Assembly at its forty-seventh session, through their respective governing bodies, detailed progress reports on steps taken to implement previous recommendations of the Board of Auditors" (para. 17(a)).

4. In the past few years, UNFPA's financial statements have received a qualified audit opinion from the United Nations Board of Auditors for failing to provide audited statements of programme expenditures from all of its executing agencies. This issue, which has been of considerable concern to UNFPA's legislative bodies, was raised at the thirty-eighth session (1991) of the Governing Council and again in the Fifth Committee of the forty-sixth session of the General Assembly. It should be recalled that in paragraph 6 of resolution 45/235 of 21 December 1990 the General Assembly approved the changes in the financial procedures of UNFPA, as recommended by the Governing Council in decision 90/36. Under the revised procedures, UNFPA was authorized to submit audited financial statements to the General Assembly and the Governing Council on a biennial basis, beginning with the 1990-1991 biennium, since it was felt that this would correct the situation that gave rise to the audit qualification of the programme expenditures executed by the United Nations executing agencies, provided that UNFPA received audit certificates from the executing agencies prior to the completion of its biennial audit.

5. The Executive Director has diligently sought to obtain the timely submission of audit certificates and statements of expenditures from United Nations executing agencies. As a result, for the 1990-1991 biennium, all

/ . . .

United Nations specialized agencies complied with the Fund's requests, except for the Food and Agriculture Organization of the United Nations (FAO), which asked for an extension to mid-1992 due to technical difficulties encountered during the implementation of a major upgrade of its computerized accounting and reporting systems. (It should be noted that such technical difficulties affected all of FAO's programme accounts, not just those of UNFPA-funded projects). FAO has since submitted audited financial statements for the financial period 1990-1991.

6. As stated in the Report of the Board of Auditors, the proportion of programme expenditure and programme support costs paid to executing agencies supported by adequate audit evidence was 82.2 per cent in 1990-1991 (para. 44). It should be noted that the level of audit coverage in the 1990-1991 biennium is now 100 per cent of all programme expenditure executed by United Nations executing agencies (see table 1).

7. With regard to projects executed by Governments themselves, the Board of Auditors noted that only 42.1 per cent of the expenditures for 1990 and 14.2 per cent for 1991 were supported by audited statements. UNFPA has continued its efforts to ensure compliance with the requirements of financial reporting and auditing of government-executed projects. As a result, as of the date of this report, the proportion of audited statements for the biennium ended 31 December 1991 is 69.1 per cent. It should be recalled that the difficulty UNFPA was experiencing in improving the proportion of government-executed expenditures was traced to the wording of UNFPA Financial Regulations 15.1, 15.2, 15.3 and 17.2, by which UNFPA mandated that Governments designated as executing agency maintain accounts and submit annual audited financial reports with respect to funds obtained from, "or through", UNFPA. The Board of Auditors interpreted the words "or through" in the regulations to mean that Governments were also responsible for reporting and certifying expenditure incurred directly by the office of the UNFPA Representative on their behalf. The Executive Director thus proposed in document DP/1990/86 (paras. 11 and 12), and the Governing Council approved at its thirty-seventh session (decision 90/36, para. 7), an amendment to the regulations deleting the words "or through" from the text of the aforementioned regulations. This change in the language of the Fund's financial regulations makes it clear that Governments are responsible for reporting and auditing only those funds directly advanced to them by UNFPA and disbursed by them for implementation of UNFPA assistance to a project.

8. The Board also noted that the 1990-1991 proportion of programme expenditure by intergovernmental agencies and other agencies, including non-governmental organizations, that was supported by adequate audit evidence was 54.5 per cent. The percentage proved to be considerably higher for the first year of the biennium. This indicated that the situation was in part attributed to time constraints, as noted by the Board (para. 50), since some non-governmental organizations were unable to meet the 31 March deadline required by the Fund. UNFPA has made a conscientious effort to obtain outstanding audit reports. As a result, as of the date of this report, the proportion of expenditure that has been supported by adequate audit evidence has increased to 88.5 per cent (see table 1).

Table 1

Programme expenditures (1990-1991) (US dollars)					
<u>Executing Agencies</u>	<u>Total</u>	<u>as at 15 April 1992</u>		<u>as at 15 April 1993</u>	
		<u>Audited</u>	<u>Per cent</u>	<u>Audited</u>	<u>Per cent</u>
United Nations agencies	203 991 403	189 349 143	92.8	203 991 403	100.0
UNFPA	56 534 791	56 534 791	100.0	56 534 791	100.0
Governments	67 450 612 ^{a/}	35 708 599 ^{b/}	52.9	46 596 058 ^{c/}	69.1
Intergovernmental institutions and other agencies, including non-governmental organizations					
	<u>42 429 739</u>	<u>23 124 208</u>	54.5	<u>37 533 677</u>	88.5
Total	<u>370 406 545</u>	<u>304 716 749</u>	82.2	<u>344 655 929</u>	93.0

^{a/} The amount shown comprises \$43,358,714 attributable to funds directly disbursed by Governments, \$20,883,095 of UNFPA expenditures undertaken on behalf of Governments, and \$3,208,803 of agency support costs.

^{b/} The amount shown comprises \$11,616,701 attributable to expenditure audited by Governments themselves and \$24,091,898 audited by UNFPA External Auditors.

^{c/} The amount shown comprises \$22,504,160 attributable to expenditure audited by Governments themselves and \$24,091,898 audited by UNFPA External Auditors.

Standard basic executing agency agreements

9. In resolution 46/183, paragraph 12, the General Assembly urged the United Nations Development Programme and United Nations organizations designated as executing agencies of UNDP "expeditiously to conclude standard basic executing agencies agreements and to ensure that these agreements, including existing agreements, provide for appropriate accountability" with regard to UNDP funds, which is mandated in its financial regulations. However, resolution 46/183 did not refer specifically to UNFPA. A review of UNFPA Financial Regulations indicated that UNFPA did not have a financial regulation similar to UNDP's Financial Regulation 8.10(b), which authorized UNDP to enter into agreements with United Nations agencies executing projects financed from UNDP

/ . . .

funds. In document DP/1992/33, UNFPA proposed that the Governing Council adopt a new regulation patterned after UNDP Financial Regulation 8.10(b). Under this new regulation, "agreements shall be entered into between UNFPA and executing agencies which are organizations of the United Nations system, specifying the general terms and conditions which are to govern UNFPA's assistance to projects for which those organizations have been designated as executing agencies" (DP/1992/33, p. 6). The Governing Council, in decision 92/33, paragraph 6, approved this new regulation.

10. Advanced consultations with the United Nations executing agencies have already taken place on the proposed text of such an agreement, which has been cleared by the United Nations General Legal Division. The final draft of UNFPA's Standard Basic Assistance Agreement is being reviewed by the United Nations executing agencies, and UNFPA expects to conclude the signing of the agreements in the near future.

Reporting by staff of inappropriate uses of resources

11. In resolution 46/183, paragraph 17(b), the General Assembly requested the executive heads of United Nations organizations and programmes to "report to the General Assembly at its forty-seventh session, through their respective governing bodies, on the implementation of effective measures to facilitate reporting by staff members on a confidential basis, with due regard to considerations of privacy, of any inappropriate use of the resources of the [Fund]".

12. In compliance with the General Assembly resolution, UNFPA sent a circular to all UNFPA staff reminding them of their duties and responsibilities regarding the proper use of public funds, and of the appropriate course of action to take should they become aware of the improper use of such funds. The Fund also continued to urge UNFPA Representatives in field offices to arrange for audit exercises on a regular basis and to request special audits or management reviews whenever there are indications of possible financial impropriety. It further encouraged its field staff to report possible cases of fraud or inappropriate use of resources, through appropriate supervisory channels, to the UNFPA Representative in the field and/or, on a confidential basis, to UNFPA headquarters.

B. The Board's recommendations taken up by the Fifth Committee of the forty-seventh General Assembly

13. With regard to the recommendations of the Board of Auditors on management issues, as summarized in part II of the official records of the forty-seventh General Assembly (Supplement 5G (A/47/5/Add.7), para. 6, pp. 5-6), the following actions have been taken by the Fund:

Ratio of operational cost to total programme expenditures

14. The Board noted that, in the past few years, the ratio of operational costs (comprising agency support costs and the administrative and programme support services (APSS) budget) to programme expenditures showed a steady increase and requested that efforts be made to avert a further deterioration of this ratio (paras. 69-70).

/ . . .

The Fund has taken steps to improve the ratio between administrative and programme expenditures, as well as to keep its total expenditures in line with available resources. In the 1992-1993 biennium, UNFPA is implementing a savings plan in its administrative expenditures. It is estimated that APSS expenditures will not exceed 93 per cent of the total appropriation approved by the Governing Council, resulting in savings of at least \$7.0 million. For 1994-1995, the Fund's APSS budget (submitted to the fortieth session of the Governing Council in document DP/1993/35) is based on realistic projections of regular resources income and of contributions to trust funds for multi-bilateral projects. The proposal takes into account the comments of the Board of Auditors and Governing Council decision 92/33, which stresses the need to contain administrative expenditures. The proposed increases in the APSS budget for 1994-1995 are the result, mainly, from cost increases, both inflationary and mandatory, in items of the budget. Proposed volume increases in priority items in the budget are, by and large, offset by volume decreases elsewhere in the budget, resulting in a zero volume increase proposal.

Expendable and non-expendable property

15. As recommended by the Board (para. 77), UNFPA took immediate steps to strengthen the control of property entrusted to executing and implementing agencies. The Fund included appropriate provisions and procedures in the text of the agreements being entered into between UNFPA and United Nations executing agencies, specifically requesting executing agencies: (a) to maintain complete and accurate records of all non-expendable supplies, equipment and other property purchased with UNFPA funds; (b) to take periodic inventories of all non-expendable supplies, equipment and other property in accordance with the financial regulations and rules of the executing agency; and (c) to provide detailed reports on such non-expendable supplies, equipment and property to UNFPA at such time and in such form as UNFPA may reasonably request. Similar provisions have been included in the guidelines on financial procedures recently issued to all Governments and NGOs that are executing projects on behalf of UNFPA.

Strengthening financial controls

16. UNFPA internal audit activities continue to be performed by the UNDP Division for Audit and Management Review (UNDP/DAMR), which in 1992 carried out audits of UNFPA field offices in Congo, Equatorial Guinea, Honduras, Panama, and the Syrian Arab Republic.

17. In decision 91/36, paragraph 8, the Governing Council decided to strengthen the capacity of UNDP/DAMR by providing a dedicated section to support the internal audit functions of UNFPA. The Governing Council approved two Professional posts at the P-5 and P-4 level for the 1992-1993 biennium. A staff member was selected to fill the P-5 post as head of this unit, and will commence working in this capacity in May 1993.

18. In 1994-1995, in strengthening its field operations, UNFPA management will continue to ensure that proper financial controls are in place and that its field office network has the substantive and administrative capacities to carry out the decentralized programme authority entrusted to it. To strengthen financial control systems, and bearing in mind the need for enhanced cost-effectiveness, UNFPA has proposed in its budget for 1994-1995 (document DP/1993/35) to use the services of UNDP's Roving Finance Officers and join with UNDP in its effort

/...

to simplify work methods and improve financial monitoring of financial transactions at the field level. In addition, UNFPA has included provisions in the 1994-1995 APSS budget proposal to pay for services to be provided by a Regional Service Centre (RSC), established by UNDP on a pilot basis in Kuala Lumpur, Malaysia, for the Asia and Pacific region. Such an arrangement could reduce the costs incurred at headquarters and provide closer administrative and financial support to the field offices that need it most.

Procurement

19. The United Nations Board of Auditors emphasized the need for immediate remedial action to establish the necessary legislation authorizing UNFPA to provide procurement services on behalf of Governments and other United Nations agencies and organizations. Consequently, UNFPA requested the United Nations General Legal Division to assist it in establishing the legislative authority for UNFPA to enter into procurement arrangements with governmental agencies, specialized agencies or other intergovernmental or non-governmental organizations. UNFPA subsequently drafted two new financial regulations to address this issue, which it is submitting to this session of the Governing Council in document DP/1993/63. Under the proposed new regulations (5.4 and 14.6), supplies, equipment and services may be provided by UNFPA under procurement arrangements on behalf and at the request of Governments, specialized agencies or other intergovernmental or non-governmental organizations. The regulation also ensures that UNFPA would be fully paid in advance for all costs connected with the procurement activities, including a procurement service fee at a rate established by the Executive Director.

Vehicle policy guidelines

20. In response to observations made by the Board of Auditors (para. 132), UNFPA has drafted vehicle policy guidelines that address principally those areas where the Board of Auditors noted inconsistencies and deficiencies, with respect to UNFPA field office vehicles, especially in those countries where there is no resident Country Director. The guidelines are also designed to complement those provisions contained in UNDP's General Administration Manual which apply to UNFPA.

Trust funds

21. The multi-bilateral trust fund activities of the Fund have increased rapidly in recent years. The Fund is strengthening its internal control procedures to ensure that project funds are spent only when such funds are available and that authorizations for expenditures are in accordance with the provisions of the agreements entered into by the Fund and the multi-bilateral donors. The deficits in two trust funds noted by the auditors (para. 111) were due to delays in receipt of funds at the time of closing the UNFPA accounts for the biennium 1990-1991.

Delineation of costs

22. This issue was raised by the General Assembly in resolution 46/183, paragraph 14(b), which required UNFPA "to issue and implement comprehensive and specific guidelines in order to delineate appropriately

programme expenditure, programme support and administrative expenditures". It should be noted that UNFPA had begun to address this issue some time before it was raised by the General Assembly, and that the Board of Auditors did not include comments in this regard in its report on UNFPA for the biennium 1990-1991. In document DP/1986/42, UNFPA described a policy for distinguishing project-related personnel expenditures and administrative-related personnel expenditures. These guidelines were approved by the Governing Council in decision 86/35, paragraph 8.

23. More recently, UNFPA has taken various steps to issue and implement specific guidelines in other areas of its operations. Regarding travel, UNFPA issued instructions, dated 18 October 1990, detailing those travel expenditures that should be accounted for as project costs or as administrative costs. UNFPA also established a policy regarding the delineation of publication costs as they relate to programme, programme support and administrative costs in document DP/1991/37, which the Governing Council agreed with in decision 91/36, paragraph 12.

Consultants

24. The Board noted that, in a number of instances, consultants had commenced work before the appropriate contracts were signed by both parties. However, before this matter was brought to the attention of UNFPA by the Board, the Fund had begun drafting guidelines on the recruitment of international consultants. These guidelines were issued on 10 January 1992, and UNFPA has taken numerous steps to ensure that field staff strictly adhere to them.

Cost-sharing arrangements regarding premises and services in the field

25. The Board observed that UNFPA and UNDP had a long-standing practice of sharing common premises costs and other costs, such as, those for communications and health services in countries in which both organizations undertook operational activities (para. 127). However, the Board brought to the Fund's attention that the guidelines for apportioning these common costs were sometimes not correctly applied and that the criteria were insufficient (para. 128).

26. As a consequence, UNFPA headquarters requested UNFPA Representatives to identify and review all shared costs and inform headquarters of the criteria upon which such costs should be apportioned. Furthermore, after reviewing these charges, UNFPA required its field offices to report back to headquarters on whether the charges being levied were equitable. The Fund can, thus, confirm that efforts are being made to ensure that the costs shared with UNDP in field operations are equitably apportioned.

Policy and Procedures Manual

27. The Board pointed out that publication of the revised Policy and Procedures Manual was overdue. Furthermore, it urged that the updating of the Policy and Procedures Manual deserved "high priority and should be expeditiously continued and finalized" (para. 138).

28. UNFPA management wishes to report that several sections of the manual are now complete. In addition to those cited by the auditors, new sections have been added that refer to policies on intercountry programmes and operational issues, as well as financial procedures for government- and NGO-executed projects.

Conclusion

29. In conclusion, the management believes that, by taking these actions, it has taken all necessary steps to safeguard and account for the assets of the Fund.

ANNEX I: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Regular Funds)
(in US dollars)

OPERATING FUND STATEMENT	UN	ECE	ESCAP	ECLAC	ECA	ESCA	ILO	TOTAL
Balance as at 31 December 1990	(10,415,387)	(184,223)	(350,072)	65,846	81,927	(375,563)	5,702,614	(5,476,858)
Add: Cash drawing from UN/FA	35,805,883	900,000	2,400,000	3,435,898	3,050,000	875,000	8,973,320	55,440,101
Miscellaneous income	55,288	0	(212)	0	0	343	194,146	249,565
Deduct: Expenditure for 1991	25,445,784	715,777	2,049,716	3,501,744	3,131,927	499,780	14,870,080	50,214,808
	27,969,580	659,823	2,509,259	3,305,448	5,177,594	944,454	13,678,513	54,244,671
Balance as at 31 December 1991	(2,523,796)	55,954	(459,543)	196,296	(2,045,667)	(444,674)	1,191,567	(4,029,863)
Represented by: Cash at bank & on hand	129,220	0	17,520	405,200	(1,190,816)	0	2,361,013	1,722,137
Accounts receivable	5,730,037	146,968	40,970	0	(128,520)	0	252,196	6,041,651
Deduct: Accounts payable	5,859,257	146,968	58,490	405,200	(1,319,336)	0	2,613,209	7,763,788
Unliquidated obligations	2,730,138	0	58,587	13,800	511,835	366,669	890,401	4,571,430
	5,652,915	91,014	459,446	195,104	214,496	78,005	531,241	7,222,221
Balance as at 31 December 1991	8,303,053	91,014	518,033	208,904	726,331	444,674	1,421,642	11,793,651
Balance as at 31 December 1991	(2,523,796)	55,954	(459,543)	196,296	(2,045,667)	(444,674)	1,191,567	(4,029,863)
STATEMENT OF UNSPENT ALLOCATIONS								
Balance as at 31 December 1990	42,585,986	566,623	2,230,535	3,961,166	1,182,396	647,668	17,264,853	68,439,227
Add: Net allocations issued in 1991	6,577,737	37,097	698,431	1,846,296	2,675,784	36,429	4,961,738	16,833,512
Deduct: Allocations issued for future years	49,163,723	603,720	2,928,966	5,807,462	3,858,180	684,097	22,226,591	85,272,739
	21,628,514	12,000	584,211	2,566,608	0	0	6,858,348	31,649,681
Allocations issued for 1991	27,535,209	591,720	2,344,755	3,240,854	3,858,180	684,097	15,368,243	53,623,058
Deduct: Allocations utilized in 1991	24,752,045	583,915	2,220,585	2,925,175	4,581,942	835,800	12,104,879	48,004,341
Balance of unspent allocations for current year	2,783,164	7,805	124,170	315,679	(723,762)	(151,703)	3,263,364	5,618,717
Add: Allocations issued for future years	21,628,514	12,000	584,211	2,566,608	0	0	6,858,348	31,649,681
Balance of unspent allocations as at 31 December 1991	24,411,678	19,805	708,381	2,882,287	(723,762)	(151,703)	10,121,712	37,268,398

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

ANNEX I: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Regular Funds)
(in US dollars)

OPERATING FUND STATEMENT	FAO	UNEP	UNESCO	WHO	UNICEF	UNRWA	UNDP/OPS	IBRD	TOTAL
Balance as at 31 December 1990	(3,344,115)	(176)	(6,101,735)	(5,275,310)	(492,405)	0	0	0	(15,213,741)
Add: Cash drawing from UNRWA	10,026,000	53,600	16,521,328	25,437,436	1,685,000	0	2,281,079	92,000	56,076,443
Miscellaneous income	4,501	0	17,074	212,108	0	0	17,744	0	251,427
Deduct: Expenditure for 1991	6,686,386	53,424	10,436,667	20,374,234	1,192,595	0	2,278,823	92,000	41,114,129
	8,965,726	51,099	12,425,246	21,806,655	2,660,611	18,250	2,278,823	92,000	48,296,410
Balance as at 31 December 1991	(2,279,340)	2,325	(1,988,579)	(1,432,421)	(1,468,016)	(18,250)	0	0	(7,184,281)
Represented by: Cash at bank & on hand	(799,169)	0	119,401	2,653,287	(1,468,016)	0	0	0	510,503
Accounts receivable	0	2,325	1,732,990	0	0	0	0	0	1,735,315
Deduct: Accounts payable	(799,169)	2,325	1,852,391	2,658,287	(1,468,016)	0	0	0	2,245,818
Unliquidated obligations	296,493	0	826,502	0	0	18,250	0	0	1,141,245
	1,183,678	0	3,014,468	4,090,708	0	0	0	0	8,288,854
	1,480,171	0	3,840,970	4,090,708	0	18,250	0	0	9,430,099
Balance as at 31 December 1991	(2,279,340)	2,325	(1,988,579)	(1,432,421)	(1,468,016)	(18,250)	0	0	(7,184,281)
STATEMENT OF UNSPENT ALLOCATIONS									
Balance as at 31 December 1990	6,609,908	73,080	18,921,425	27,604,695	8,515,573	0	3,962,707	0	65,687,388
Add: Net allocations issued in 1991	3,872,685	(12,477)	4,700,336	7,716,968	557,862	18,250	1,352,286	142,000	18,567,910
Deduct: Allocations issued for future years	10,482,593	60,603	23,621,761	35,321,663	9,073,435	18,250	5,314,993	142,000	84,035,298
	2,707,704	0	9,436,197	12,215,327	6,323,569	0	1,961,168	0	32,643,965
Allocations issued for 1991	7,774,889	60,603	14,185,564	23,106,336	2,749,866	18,250	3,353,825	142,000	51,391,333
Deduct: Allocations utilized in 1991	7,692,621	51,099	11,075,478	19,700,580	2,514,843	18,250	2,053,005	92,000	43,397,876
Balance of unspent allocations for current year	(117,732)	9,504	3,110,086	3,405,756	235,023	0	1,300,820	50,000	7,993,457
Add: Allocations issued for future years	2,707,704	0	9,436,197	12,215,327	6,323,569	0	1,961,168	0	32,643,965
Balance of unspent allocations as at 31 December 1991	2,589,972	9,504	12,546,283	15,621,083	6,558,592	0	3,261,988	50,000	40,637,422

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

ANNEX 1: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Regular Funds)
(in US Dollars)

OPERATING FUND STATEMENT	GOV'T	UNFPA	NGOs	TOTAL	TOTAL (PAGE 1)	TOTAL (PAGE 2)	GRAND TOTAL
Balance as at 31 December 1990	(3,066,701)	(12,066,835)	0	(15,133,536)	(5,474,858)	(15,213,741)	(35,822,135)
Add: Cash drawing from UNFPA	40,799,380	34,559,933	22,282,448	97,641,761	55,440,101	56,076,443	209,158,305
Miscellaneous income	0	0	0	0	249,565	251,427	500,992
Deduct: Expenditure for 1991	37,732,679	22,493,098	22,282,448	82,508,225	50,214,808	41,114,129	173,837,162
	30,940,134	29,488,849	19,946,768	80,375,751	54,244,671	48,296,410	182,918,832
Balance as at 31 December 1991	6,792,545	(6,995,751)	2,335,680	2,132,474	(4,029,863)	(7,184,281)	(9,081,670)
Represented by: Cash at bank & on hand	0	0	0	0	1,722,137	510,503	2,232,640
Accounts receivable	6,940,721	0	2,335,680	9,296,401	6,041,651	1,735,315	17,073,367
Deduct: Accounts payable	6,940,721	0	2,335,680	9,296,401	7,763,788	2,245,818	19,306,007
Unliquidated obligations	168,176	6,995,751	0	7,163,927	4,571,430	1,141,245	5,712,675
	168,176	6,995,751	0	7,163,927	7,222,221	8,288,854	22,675,002
Balance as at 31 December 1991	6,792,545	(6,995,751)	2,335,680	2,132,474	(4,029,863)	(7,184,281)	(9,081,670)
STATEMENT OF UNSPENT ALLOCATIONS							
Balance as at 31 December 1990	81,289,796	42,800,241	30,621,906	154,711,943	68,439,227	65,687,308	288,838,558
Add: Net allocations issued in 1991	24,898,322	23,228,526	16,919,668	65,046,516	16,833,512	18,347,910	100,227,938
Deduct: Allocations issued for future years	106,188,118	66,028,767	47,541,574	219,758,459	88,272,739	84,035,298	389,066,496
	65,083,399	25,558,340	22,113,354	112,755,093	31,649,681	32,643,965	177,048,739
Allocations issued for 1991	61,104,719	40,470,427	25,428,220	107,003,366	53,423,058	51,391,333	212,017,757
Deduct: Allocations utilized in 1991	30,940,134	29,488,849	19,946,768	80,375,751	48,004,341	43,397,876	171,777,968
Balance of unspent allocations for current year	10,164,585	10,981,578	5,481,452	26,627,615	5,618,717	7,993,457	40,239,789
Add: Allocations issued for future years	65,083,399	25,558,340	22,113,354	112,755,093	31,649,681	32,643,965	177,048,739
Balance of unspent allocations as at 31 December 1991	75,247,984	36,539,918	27,594,806	139,382,708	37,268,398	40,637,422	217,288,528

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

ANNEX II: SUMMARY OF THE STATUS OF FUNDS OF THE EXECUTING AGENCIES
AS AT 31 DECEMBER 1991 (Trust Funds)
(in US Dollars)

OPERATING FUND STATEMENT	UN	UNDP/OPS	WHO	ILO	UNESCO	FAO	GOVT	UNFPA	NGOs	TOTAL
Balance as at 31 December 1990	(5,151,432)	0	0	0	0	(6,254)	0	(452,435)	0	(5,610,321)
Add: Cash drawing from UNFPA	8,023,954	0	562,564	456,680	(6,328)	0	1,122,915	3,812,293	785,965	14,758,043
Miscellaneous income	0	0	0	0	0	0	0	0	0	0
Deduct: Expenditure for 1991	2,872,322	0	562,564	456,680	(6,328)	(6,254)	1,122,915	3,359,858	785,965	9,147,722
	4,074,649	0	608,319	483,803	(6,328)	304,744	1,122,915	4,112,445	848,061	11,548,608
Balance as at 31 December 1991	(1,202,327)	0	(45,755)	(27,123)	0	(310,998)	0	(752,587)	(62,096)	(2,400,886)
Represented by: Cash at bank & on hand	0	0	0	0	0	(265,073)	0	0	0	(265,073)
Accounts receivable	5,232	0	0	0	3,000	0	0	0	0	8,232
Deduct: Accounts payable	941,563	0	0	0	3,000	31,724	0	0	62,096	1,038,383
Unliquidated obligations	265,996	0	45,755	27,123	0	14,201	0	752,587	0	1,105,662
	1,207,559	0	45,755	27,123	3,000	45,925	0	752,587	62,096	2,144,045
Balance as at 31 December 1991	(1,202,327)	0	(45,755)	(27,123)	0	(310,998)	0	(752,587)	(62,096)	(2,400,886)
STATEMENT OF UNSPENT ALLOCATIONS										
Balance as at 31 December 1990	2,182,845	349	1,280,954	715,887	68,681	748,294	3,244,247	7,876,009	623,212	16,740,478
Add: Net allocations issued in 1991	2,955,528	(349)	226,732	12,146	(757)	(709)	566,661	973,010	422,884	5,155,146
Deduct: Allocations issued for future years	5,138,373	0	1,507,686	728,033	67,924	747,585	3,810,908	8,849,019	1,046,096	21,895,624
	699,901	0	517,900	220,525	61,144	320,257	2,311,575	3,173,278	63,320	7,367,900
Allocations issued for 1991	4,438,472	0	989,786	507,508	6,780	427,328	1,499,333	5,675,741	982,776	14,527,724
Deduct: Allocations utilized in 1991	3,605,884	0	538,335	428,144	(5,600)	265,417	1,085,553	3,925,222	825,822	10,668,777
Balance of unspent allocations for current year	832,588	0	451,451	79,364	12,380	161,911	413,780	1,750,519	156,954	3,858,947
Add: Allocations issued for future years	699,901	0	517,900	220,525	61,144	320,257	2,311,575	3,173,278	63,320	7,367,900
Balance of unspent allocations as at 31 December 1991	1,532,489	0	969,351	299,889	73,524	482,168	2,725,355	4,923,797	220,274	11,226,847

Note: The above statement is a summary of the individual financial statements submitted by the executing agencies and does not represent a consolidated statement in accordance with normal accounting procedures.